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Poland

Product Brief

Wine

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Report Highlights:

U.S. wine imports by Poland increased 65 percent between 2001 and 1999, reaching \$2.5 million in value. Poles have been exploring different types and flavors of wine, increasing overall consumption, which has been predicted to increase 10-15% annually. California held its first industry-wide wine tasting in May 2002 in Poland. Wine tastings as a marketing tool are gaining popularity. In September 2002, a U.S-Polish agreement reduced key import duties from 30 down to 20 percent. Poland's probable EU accession in 2004 will result in duty free access for EU wines, but also ratchet down current import duties for non-EU suppliers.

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Section I. Market Overview

Wine popularity is growing in Poland, with U.S. exports dramatically increasing 43% from 2000 to 2001. Poles believe that wine represents a healthy lifestyle, resulting in overall consumption growth. Poland's accession to the European Union will definitely be an advantage to importers, producers, distributors, and consumers in Poland.

Polish consumer tastes have been influenced by Bulgarian vermouth. Trends reveal that Poles prefer seasoned and sweet wines with the market dominated by cheaper-priced products. With consumption of wine growing, trends show that wine will soon be a major competitor with beer and vodka.

Several large and medium firms have been importing wine for the past ten years. Wine is also imported in bulk and bottled in Poland by 200 firms. Consumer preferences indicate that bulk wine bottled in Poland is not as popular as imported bottled wines.

| Advantages | Challenges |
|--|--|
| Wine consumption will increase 10-15% per capita in the next few years | Due to low Polish salaries (2-3x less than Western European countries) most of the population purchases table wines (\$1.75 - \$2.00) retail. |
| Poles favor sweet wines including red, sparkling, and white wines. | Poland has developed a seasonal market where 30% of yearly wine sales occur during the holiday periods of Christmas, carnival in February, and First Communion in May. |
| Polish consumers are aware of country origin codes and look for these bar codes when purchasing wines. | Competition in the wine industry is growing with an estimate of more than 10,000 different brands. |

Section II. Market Sector Opportunities and Threats

Retail Food Sector

1) Entry Strategy

Contacting the right importer will help a business enter the Polish wine market. Most supermarkets, hyper markets and speciality shops buy a majority of their wines through wholesalers, set up through large importers which have their own distribution channels and marketing contacts. Exporters of U.S. wine may obtain a list of current importers by contacting the Office of Agricultural Affairs of the U.S. Embassy in Warsaw (see Section V).

2) Market Size, Structure, Trends

Competition in the wine industry is growing tremendously each year. With imports from Chile, the United States, Bulgaria, France, Italy, Spain, and Australia, Poles have an array of wines

to choose from.

Recent marketing trends involving wine tasting have been successful in the Polish market. The Wine Institute of California organized its first wine tasting in May 2002 in Warsaw with almost 40 wineries represented.

The largest Polish bottling plants have sought foreign investors to modernize their operations. Vinpol has attracted investment from the German Group Henkell and Sohnelein, and the German Faber Company is a major Ambra foreign investor.

Most of the larger importers distribute product through their own wholesale operations located throughout Poland. Besides utilizing their own distribution channels, importers also sell their products to independent wholesale firms which in turn distribute wine to hypermarkets, speciality shops as well as small retail stores located in larger cities. Currently, the largest retail stores do not import wines for their own distribution but rather obtain it from a local importer or a wholesaler.

Imports of U.S. wine rose 65 percent between 2001 and 1999.

Value in Quantity in Value in Quantity in Value in Quantity in Country Metric Tons \$1000 Metric Tons \$1000 Metric Tons \$1000 **USD USD** USD Australia Bulgaria Chile Croatia France Germany Greece Italv South Africa Spain **United States**

Table I: Poland's Wine Imports

Source: FAS Global Agricultural Trade System using data from the United Nations Statistical Office

3) Company Profiles

In the early 90's several large importing firms existed on the Polish market. In addition to these market leaders, there were an additional 50 smaller, local importers/distributors of wine. This market organization was maintained until the year 2000. During 2000, huge market changes occurred in the area of wine distribution. This change occurred due to the worsening economic situation in Poland at that time. As a result, tightened markets forced smaller firms out of the market and caused other distributors to merge. Currently, there are about 10 large importers of wine on the Polish market.

Table wines compose the most popular wine sector in Poland. Illustrated in the pie chart below are the most popular table wines on the Polish market.

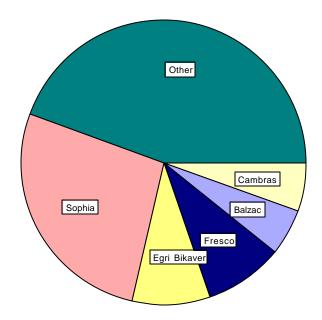


Figure I: Poland's Table Wine Market 2001

Section III. Costs & Prices

Although most of the Poles cannot afford high quality wines, 5-10% of the population is considered wealthy by European standards and can afford high quality wines. Still, cheaper brands of wine (equivalent to beer prices) dominate the consumption of wine in Poland.

| Cost in Zloty | % of Market |
|---------------|-------------|
| 10 | 50% |
| 10-20 | 30% |
| 20 + | 10% |

(The exchange rate used in this table is 1 U.S. dollar equals 4.00 zloty)

Retail prices for wine vary depending on the type of wine (red, sparkling, white), by country of origin and region, as well as perceived quality. The popularity of wine is influenced by "word of mouth" and by foreign television series and films. Professional tastings organized independently by Polish importers, or in conjunction with trade shows, are also becoming popular. Current market trends show that Polish consumers prefer "exotic" and "ecological" wines from Chile and South Africa over wines from Bulgaria, primarily due to the assumption that these wines are more pure and healthier then other wines offered on the market. The price of wine depends heavily on the factors listed above and fluctuates between supermarkets and wine speciality shops. Wine speciality shops carry higher quality wines and a larger selection compared with supermarkets which show drastic variations in price.

Table II: Wine Retail Price Comparison July 2002

| Country | Basic Wines | Quality Wines | Special Quality Wines |
|--------------|-----------------|---------------|-----------------------|
| Bulgaria | 6.99-9.90 zl. | | |
| U.S. | 23-50 zl. | 55-90 zl. | 169-205 zl. |
| France | 25-35 zl. | 50-100 zl. | 100-1693 zl. |
| Chile | 25-46 zl. | 50-88 zl. | 132-573 zl. |
| Italy | 27-39 zl. | 55-80 zl. | 145-409 zl. |
| South Africa | 34-55 zl. | 55-80 zl. | < 80 zl. |
| New Zealand | 37-60 zl. | 68-79 zl. | < 88 zl. |
| Australia | 38-64 zl. | 64-80 zl. | 80-197 zl. |
| Sparkling | 11.80-18.20 zl. | | |
| Champagne | | | 223-752 zl. |

(The exchange rate used in this table is 1 U.S. dollar equals 4.00 zloty)

Currently, U.S. exporters are looking for new opportunities in Poland, with 10 California wineries exporting to Poland, carrying a market share of 3%.

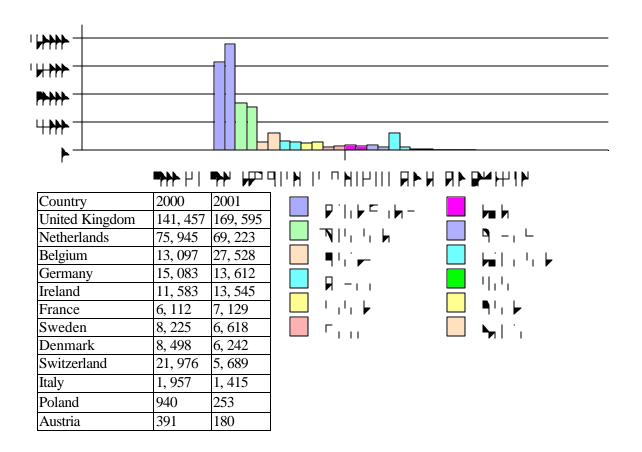


Figure II: U.S Wine Exports*

Source: U.S. Dept of Commerce, STAT-USA. Copyright: California Wine Export Program

*Please note that the discrepancies between the values of U.S. exports of wine to Poland in Figure II and Table I are the result of transshipments of wine within Europe. The majority of U.S. wine purchased from intermediaries in Europe arrive from the Netherlands, Belgium, and Germany, hence Poland would not be listed as a final destination point on the export documentation and would not appear on the U.S. statistics.

The Polish Government maintains an import quota for wine for 8,340 HL. New reductions (effective September 2002) regarding white (HS 220421790) and other (HS 22042180) wines in quantities up to 2 liters were reduced from 30% to 20% min 25 EUR/hl. The range effecting the remaining wine types varies from 30% min 42 EUR/HL to 75% min 17 EUR/HL+1.7 EUR/HL. In addition, lower tariffs within the quota were established for Bulgaria, Israel, Turkey, Slovenia, Romania, Slovakia,

Hungary and the Czech Republic.

All wine products entering Poland are charged an excise tax. Prior to importing bottled wine, Polish importers must provide the U.S. firm with excise bands. The average cost for the band is 0.4-0.8 zls (\$0.1-\$0.2) and bands must be purchased from the Polish Tax Office. These excise bands need to be applied to all bottles prior to arriving in Poland and constitute partial payment of the excise tax.

Upon actual arrival at the border, the full amount of the excise tax is charged for the shipment. The average excise tax assessed per liter is 1.33 zls (\$0.33). The value-added tax (VAT) for wine products in Poland amounts to 22%.

A majority of U.S. wines will benefit from the 30% down to 20% tariff reduction (minimum 25 EUR/hl). For a detailed list of wine custom tariffs for wine products, see attachment A.

Poland's probable EU accession in 2004 will result in duty free access for EU wines, but also ratchet down current import duties for non-EU suppliers. The Polish non-EU wine import duty will change (on average) to: 13.1 EURO/hl. As a result, U.S. exporters will face even lower duties, hence stimulating higher exports of wine from the United States to Poland.

Section IV. Market Access

No special license is required for the importation of wine products. Companies wishing to import wine to be sold on the Polish market need to receive a permit from the Ministry of Economy in order to conduct wholesale distribution. In order for the retailer to distribute wine, a permit needs to be obtained from the local county (Gmina) authorities.

Wine imported in bulk and in individual bottles are required to have labels in Polish. The label must contain the following information: name of product, name and address of the producer, name and address of importer, alcohol content. Wine imported in bottles can be distributed with original labels, but additional stickers in Polish are required on each bottle.

Poland does not permit the use of artificial colors and the content of sulphur is limited. Polish regulations on import documentation are similar to those of the European Union. No special import documentation is required other than the usual certificate or origin and a copy of the excise band documentation.

Section V. Key Contacts and Further Information

For more information concerning market entry and a current importer list contact:

-Embassy of the United States of America

Office of Agricultural Affairs, Warsaw, Poland

Wayne Molstad, e-mail: agwarsaw@fas.usda.gov

tel: 48 22 628 2460, fax: 48 22 628 1172

-United States Department of Agriculture

Yvette Wedderburn, tel: 202-720-0911, fax: 202-690-3346

Additional information on the Polish market (eg. Retail Sector) can be found on the Internet (www.fas.usda.gov), at the *Attache Reports* link.

Attachment A - Wine Customs

| | Wine Customs Taxes | (ad valorum) : Autonomic (U.S.) | European Union | |
|--------------|--|------------------------------------|----------------------------|--|
| 2204 | Wine from fresh grap | oes | UIIIOII | |
| 2204 10 | Sparkling wine with a less than 8.5% | lcohol content of | | |
| 2204 10 11 | Champagne: | | | |
| 2204 10 11 1 | Sparkling wine with alcohol content of more than 8.5%, but not more than 22% | 30%, but minimum ECU \$42 | 2/hl 20%, min 42 ECU/hl | |
| 2204 10 11 9 | With alcohol content of more than 22% | 48%, +96 ECU/hl + 0.16 ECU/kg | 20%, min 42 ECU/hl | |
| 2204 10 19 | -Other: | | | |
| 2204 10 19 1 | Wine with alcohol content of more than 8.5%, but not more than 22% | 30%, but minimum \$42/hl | 20%, min 42 ECU/hl | |
| 2204 10 19 9 | Wine with alcohol content of more than 22% | 48%, +96 ECU/hl +0.16 ECU/kg | 20%, min 42 ECU/hl | |

-Other:

30%. but minimum \$42/hl 20%, min **2204 10 91 0** Asti spumante

42 ECU/hl

30%, but minimum \$42/hl 20%, min 2204 10 99 0 -Other:

42 ECU/hl

2204 21 Wine in containers of capacity

of 2 liters or less:

Wine other than in pos. 2204 21 10

> 2204 10 bottled with cork remaining under pressure of above 1 bar, but not more than 3 bars, measured at temp.

of 20 degrees C.

2204 21 10 1 With actual alcohol

content of not more

than 22% 30%, but no less than \$42/hl 20%, min

42 ECU/hl

2204 21 10 9 Wine with alcohol

content of more

than 22% 48%, +96 ECU/hl 20%, min + 0.16 ECU/kg 42 ECU/hl

- Other with alcohol content of not more than 13%
- Quality wines produced in specific regions
- White

2204 21 11 0 Alsace 30%, but no less than 20%, min

> **25 ECU/hl** 25 ECU/hl

2204 21 12 0 Bordeaux 30%, but no less than 20%. min

| | | 25 ECU/hl | 25 ECU/hl |
|--------------------------|-----------------------|---|-------------------------|
| 2204 21 13 0 | Bourgogne (Burgund | ly) 30%, but no less tha 25 ECU/hl | n 20%. min 25 ECU/hl |
| 2204 21 17 0 | Val de Loire (Loire V | Valley) 30%, but no less tha 25 ECU/hl | n 20%. min 25 ECU/hl |
| 2204 21 18 0 | Mosel-Saar-Ruwer | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 19 0 | Pfalz | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 22 0 | Rheinhessen | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 24 0 | Lazio | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 26 0 | Toscana (Tuscany) | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 27 0 i Friuli | | 30%, but no less than 25% ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 28 0 | Veneto | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 32 0 | Vinho Verde | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 34 0 | Penedes | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 36 0 | Rioja | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 37 0 | Valencia | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 38 0 | - Other: | 30%, but no less than | 20%. min |

| | | 25 EC | CU/hl | 25 ECU/hl |
|--------------|----------------------|---------------|------------------------------------|-----------------------|
| - Othe | r: | | | |
| 2204 21 42 0 | Bourdeaux | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| 2204 21 43 0 | Bourgogne (Burgund | dy) | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 44 0 | Beaujolais | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| 2204 21 46 0 | Cotesdu Rhone | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| 2204 21 47 0 | Languedoc-Rousillo | n | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 62 0 | Piemonte (Piemont) | 30%, 25 EC | | 20%. min 25 ECU/hl |
| 2204 21 66 0 | Toscana | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| 2204 21 67 0 | Trentino and Alto Ad | dige | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 68 0 | Veneto | 30%, 25 EC | but no less than TU/hl | 20%. min 25 ECU/hl |
| 2204 21 69 0 | Dao, Bairrada and D | ouro | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 71 0 | Navarra | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| 2204 21 74 0 | Penedes | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| 2204 21 76 0 | Rioja | 30%, 25 EC | but no less than U/hl | 20%. min 25 ECU/hl |

| 2204 21 77 0 | Valdepenas | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
|-------------------------|--|------------------------------------|-----------------------|
| 2204 21 78 0 | Other | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| -Other | :: | | |
| 2204 21 79 0 | White | 20%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 80 0 | Other | 20%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| of ab than - Qual | actual alcohol content ove 13% but not more 15% ity wines produced in fic regions: | | |
| 2204 21 81 0 | - C | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 82 0 | Other | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| -Othe | r | | |
| 2204 21 83 0 | White | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| | with alcohol contents re than 15 % but less | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 87 0 | Marsala | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 88 0 de Lei | Samas and Mucat de | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |

| 2204 21 89 0 | Port | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
|-----------------------|---|---------------|--------------------------------------|--------------------------------------|
| 2204 21 91 0 Musca | Madeira and Setuba atel | ıl | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 92 0 | Sherry | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| 2204 21 93 0 | Tokay (Aszu/Szamor | rodni) | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 94 0 | Other | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| | a actual alcohol conten ove 18% but below 22 | | | |
| 2204 21 95 0 | Port | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| | Madeira, Sherry, an al Muscatel | d | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 97 0 | Tokay (Aszu/Szamor | odni) | 30%, but no less than 25 ECU/hl | 20%. min 25 ECU/hl |
| 2204 21 98 0 | Other | 30%, 25 EC | but no less than CU/hl | 20%. min 25 ECU/hl |
| 2204 21 99 0 | With actual alcohol content of above 22% | % | 48%, +max. 96 ECU/hl +0.16 ECU/kg | 25%, min 25 ECU/hl +1.7 ECU%hl |
| 2204 29 | -Other: | | | |
| 2204 29 10 | Wine, other than that 2204 10, bottled | nt in pos | S. | |
| 2204 29 10 1 | With actual alcohol of below 22% | content | 25%, but no less th | an ECU 42/hl |
| 2204 29 10 9 | With actual alcohol of above 22% | content | 48%, +max. 96.0 E +0.16 ECU/kg | CU/hl |

- Other:
- With actual alcohol content of above 13%
- Quality wines produced in specific regions:
- White

| 2204 29 12 0 | - Bordeaux | 25%, but no less than ECU 5/hl |
|--------------|------------------------------|--------------------------------|
| 2204 29 13 0 | - Bourgogne (Burgundy) | 25%, but no less than ECU 5/hl |
| 2204 29 17 0 | - Val de Loire (Loire valle) | 25%, but no less than ECU 5/hl |
| 2204 29 18 0 | - Other | 25%, but no less than ECU 5/hl |
| - Othe | r: | |
| 2204 29 42 0 | Bordeaux | 25%, but no less than ECU 5/hl |
| 2204 29 43 0 | Bourgone (Burgundy) | 25%, but no less than ECU 5/hl |
| 2204 29 44 0 | Beaujolais | 25%, but no less than ECU 5/hl |
| 2204 29 46 0 | Cotes du Rhone | 25%, but no less than ECU 5/hl |
| 2204 29 47 0 | Languedoc-Roussillon | 25%, but no less than ECU 5/hl |
| 2204 29 48 0 | Val de Loire (Loire valley) | 25%, but no less than ECU 5/hl |
| 2204 29 58 0 | Other | 25%, but no less than ECU 5/hl |
| -Other | : | |
| -White | • | |
| 2204 29 62 0 | Sicily | 25%, but no less than ECU 5/hl |
| 2204 29 64 0 | Veneto | 25%, but no less than ECU 5/hl |
| 2204 29 65 0 | Other | 25%, but no less than ECU 5/hl |

| $ \alpha$ | h ~ *** |
|----------------|---------|
| _C DT | ner |
| - \ / U | ucı. |

| 2204 29 71 0 | Puglia (Apuglia) | 25%, but no less than ECU 5/hl |
|-------------------------|--|---------------------------------|
| 2204 29 72 0 | Sicily | 25%, but no less than ECU 5/hl |
| 2204 29 75 0 | Other | 25%, but no less than ECU 5/hl |
| conte | with actual alcohol nt above 13%, but y 15% | |
| -Wines regio | s produced in specific ns: | |
| 2204 29 81 0 | White: | 25%, but no less than ECU 7/hl |
| 2204 29 82 0 | Other | 25%, but no less than ECU 7/hl |
| Other: | | |
| 2204 29 83 0 | White | 25%, but no less than ECU 7/hl |
| 2204 29 84 0 | Other | 25%, but no less than ECU 7/hl |
| of mo | actual alcohol content or than 15% but not e 18% | |
| 2204 29 87 0 | Marsala | 25%, but no less than ECU 21/hl |
| 2204 29 88 0 Lemno | Samos and Muscat de | 25%, but no less than ECU 21/hl |
| 2204 29 89 0 | Port | 25%, but no less than ECU 21/hl |
| 2204 29 91 0 Musca | Madeira and Setubal atel | 25%, but no less than ECU 21/hl |
| 2204 29 92 0 | Sherry | 25%, but no less than ECU 21/hl |
| 2204 29 93 0 (Aszu a | Tokay and Szamorodni) | 25%, but no less than ECU 21/hl |

| 2204 29 94 0 | Other | 25%, but no less than ECU 2 | 21/hl | | |
|---|---|--------------------------------------|-------|--|--|
| -With actual alcohol content of above 18%, but below 22% | | | | | |
| 2204 29 95 0 | Port | 25%, but no less than ECU 2 | 21/hl | | |
| 2204 29 96 0 Madeira, Sherry and 25%, but no less than ECU 21/hl Setubal Muscatel | | | | | |
| 2204 96 97 0 (Aszu | Tokay and Szamorodni) | 25%, but no less than ECU 2 | 21/hl | | |
| 2204 29 98 0 | Other | 25%, but no less than ECU 2 | 21/hl | | |
| 2204 29 99 0 | With actual alcohol content of above 22% | 48%, +max. 96 ECU/hl +0.16 ECU/kg | | | |
| 2204 30 | Other wine must | | | | |
| 2204 30 10 | During fermentation, or wit fermentation halted not by alcohol additon: | h | | | |
| 2204 30 10 1 | With alcohol content of not more than 22% | 45% | 35% | | |
| 2204 30 10 9 | With alcohol content of more than 22% | 48% +max 96 ECU/hl +0.16 ECU/kg | 55% | | |
| -Other: | | | | | |
| With density of 1.33 g/cm3 or lower in 20C, with less than 1% alcohol content | | | | | |
| 2204 30 94 0 | Concentrated 48% | +max 96 ECU/hl +0.16 ECU/kg | 55% | | |

2204 30 94 0 Other

55%

48% +max 96 ECU/hl

+0.16 ECU/kg

| | -Other: | | | |
|--------------|--|-------------------------------------|---------------------|--|
| 2204 30 96 | Concentrated: | | | |
| 2204 30 96 1 | With actual alcohol content of above 1% but no more than 22% | 48% +max 96 ECU/hl +0.16 ECU/kg | 55% | |
| 2204 30 96 9 | With actual alcohol content of above 22% | 48% +max 96 ECU/hl +0.16 ECU/kg | 55% | |
| 2204 30 98 | Other: | | | |
| 2204 30 98 1 | With actual alcohol content of more than 1% but no more than 22% | 48% +max 96 ECU/hl +0.16 ECU/kg | 55% | |
| 2204 30 98 9 | With actual alcohol content of more than 22% | 48% +max 96 ECU/hl +0.16 ECU/kg | 55% | |
| 2205 | Vermouth and other wine from fresh grapes: | | | |
| 2205 10 | In containers two liters or less: | | | |
| 2205 10 10 0 | With alcohol content of 18% or less | 30%, but no less than 12.5 ECU/hl | 17% min 9 ECU/hl | |
| 2205 10 90 | With alcohol content of 18% | | | |
| 2205 10 90 1 | With alcohol content of above 18%, but no more than 22% | 48% +min 14 ECU/hl +1.30 ECU%/kg | | |
| 2205 10 90 9 | With alcohol content of above 22% | 48% +min 14 ECU/hl +1.30 ECU%/kg | | |
| 2205 90 10 0 | With actual alcohol content of no more than 18%, or below | 30 minimum 10.0 ECU/hl | | |

2205 90 90

With actual alcohol content

of above 18%

2205 90 90 1 With actual alcohol content 48% minimum 14 ECU/hl+

of above 18%, but no +1.30 ECU %/hl

more than 22%

2205 90 90 9 With actual alcohol content 48% minimum 14 ECU/hl+

of above 22% +1.30 ECU %/hl